

**PROPERTY TAX APPEALS PENDING IN SEPTEMBER 2006**

<b>DOCKET #</b>	<b>COUNTY</b>	<b>TAXPAYER</b>	<b>HEARING DATE</b>	<b>STATUS/COMMENTS</b>
PT-2004-12	Madison	Yellowstone Mountain Club LLC, et al	04-27-06 and 04-28- 06	<ul style="list-style-type: none"> <li>• Appeal received on May 4, 2005. Michele Crepeau, DOR attorney. Stephen Brown, taxpayer attorney</li> <li>• Telephonic scheduling conference held on December 5, 2005 at 9:00 a.m.</li> <li>• Heard April 27 and 28, 2006 in Bozeman.</li> <li>• All briefs due on September 18, 2006.</li> </ul>
PT-2004-15	Missoula	BFI Waste Systems		<ul style="list-style-type: none"> <li>• Appeal received on December 2, 2005. Michele Crepeau DOR attorney. Jim Sites, taxpayer attorney.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:00 a.m.</li> <li>• The parties are working towards settlement.</li> <li>• A telephonic status conference was held on June 1, 2006 at 10:00 a.m.</li> <li>• The parties are still working towards settlement.</li> <li>• A telephonic status conference was held on June 26, 2006 at 10:00 a.m. to learn of settlement progress.</li> <li>• A telephonic status conference was held on August 3, 2006 at 10:00 a.m. to learn of further settlement progress.</li> </ul>
PT-2004-16	Missoula	BFI Waste Systems		<ul style="list-style-type: none"> <li>• Appeal received on December 2, 2005. Michele Crepeau DOR attorney. Jim Sites, taxpayer attorney.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:00 a.m.</li> <li>• The parties are working towards settlement.</li> <li>• A telephonic status conference was held on June 1, 2006 at 10:00 a.m.</li> <li>• The parties are still working towards settlement.</li> <li>• A telephonic status conference was held on June 26, 2006 at 10:00 a.m. to learn of settlement progress.</li> <li>• A telephonic status conference was held on August 3, 2006 at 10:00 a.m. to learn of further</li> </ul>

				settlement progress.
PT-2004-17	Missoula	BFI Waste Systems		<ul style="list-style-type: none"> <li>• Appeal received on December 2, 2005. Michele Crepeau DOR attorney. Jim Sites, taxpayer attorney.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:00 a.m.</li> <li>• The parties are working towards settlement.</li> <li>• A telephonic status conference was held on June 1, 2006 at 10:00 a.m.</li> <li>• The parties are still working towards settlement.</li> <li>• A telephonic status conference was held on June 26, 2006 at 10:00 a.m. to learn of settlement progress.</li> <li>• A telephonic status conference was held on August 3, 2006 at 10:00 a.m. to learn of further settlement progress.</li> </ul>
PT-2005-1	Custer	Douglas S. Hadnot	01-10-06	<ul style="list-style-type: none"> <li>• Appeal received September 1, 2005.</li> <li>• Hearing held on January 10, 2006 in Helena.</li> <li>• Taxpayer will withdraw appeal based upon settlement with the Department of Revenue.</li> </ul>
PT-2005-6	Missoula	BFI Waste Systems		<ul style="list-style-type: none"> <li>• Appeal received on December 2, 2005. Michele Crepeau DOR attorney. Jim Sites, taxpayer attorney.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:00 a.m.</li> <li>• The parties are working towards settlement.</li> <li>• A telephonic status conference was held on June 1, 2006 at 10:00 a.m.</li> <li>• The parties are still working towards settlement.</li> <li>• A telephonic status conference was held on August 3, 2006 at 10:00 a.m. to learn of settlement progress.</li> <li>• Another telephonic status conference will be held on August 3, 2006 at 10:00 a.m. to learn of further settlement progress.</li> </ul>
PT-2005-7	Missoula	BFI Waste Systems		<ul style="list-style-type: none"> <li>• Appeal received on December 2, 2005. Michele Crepeau DOR attorney. Jim Sites, taxpayer attorney.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:00 a.m.</li> <li>• The parties are working towards settlement.</li> <li>• A telephonic status conference was held on June 1, 2006 at 10:00 a.m.</li> </ul>

				<ul style="list-style-type: none"> <li>• The parties are still working towards settlement.</li> <li>• A telephonic status conference was held on June 26, 2006 at 10:00 a.m. to learn of settlement progress.</li> <li>• A telephonic status conference was be held on August 3, 2006 at 10:00 a.m. to learn of further settlement progress</li> </ul>
PT-2005-13	Cascade	International Malting Company, LLC	07-09-07 through 07-13-07	<ul style="list-style-type: none"> <li>• Appeal received April 11, 2006. Lance S. Jacobs, taxpayer attorney.</li> <li>• A telephonic scheduling conference was held on August 3, 2006 at 9:30 a.m.</li> <li>• Hearing scheduled for July 9-13, 2007.</li> </ul>
PT-2005-14	Sanders	Thompson River Co-Gen, LLC (TRC)	11-29-06 and 11-30-06	<ul style="list-style-type: none"> <li>• Appeal received May 8, 2006</li> <li>• Hear in Thompson Falls.</li> <li>• Telephonic scheduling conference held on July 12, 2006 at 10:00 a.m.</li> <li>• Hearing scheduled on November 29 and 30, 2006 in Helena.</li> </ul>
PT-2005-15	Flathead	Bradley & Debbie Nay		<ul style="list-style-type: none"> <li>• Appeal received from DOR on June 27, 2006.</li> <li>• Will be heard telephonically (taxpayers live in Canada).</li> <li>• A telephonic scheduling conference was held on August 3, 2006 at 10:30 a.m.</li> <li>• November 13, 2006 hearing in Kalispell vacated indefinitely due to board scheduling conflict.</li> </ul>
PT-2006-1	Cascade	M Squared, Inc.,	11-08-06	<ul style="list-style-type: none"> <li>• Appeal received on July 28, 2006.</li> <li>• A telephonic scheduling conference was held on September 12, 2006.</li> <li>• Set for hearing on November 8, 2006 in Great Falls.</li> </ul>
PT-2006-2	Golden Valley	Norman Winters		<ul style="list-style-type: none"> <li>• Appeal received on September 6, 2006.</li> </ul>
PT-2006-3	Park	Robert & Susan Osborn		<ul style="list-style-type: none"> <li>• Appeal received September 25, 2006.</li> </ul>

## DIRECT APPEALS PENDING IN SEPTEMBER 2006

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
CT-1994-3	Petrie Stores, Inc.		<ul style="list-style-type: none"> <li>• Held in abeyance pending outcome of proceedings before the United States Bankruptcy Court for the Southern District of New York by order dated March 13, 1998).</li> <li>• June 2, 1999 - still in bankruptcy court.</li> <li>• 03/01/00 - still in bankruptcy court.</li> <li>• 10/11/00 - still in bankruptcy court.</li> <li>• 03/11/05 - still in bankruptcy court.</li> <li>• 07/18/06 - still in bankruptcy court.</li> </ul>
CT-2003-5	Gannett Satellite Information Network, Inc.,		<ul style="list-style-type: none"> <li>• Original complaint received on December 5, 2003. Joe Mazurek and Mike Green, taxpayer attorneys. Brendan Beatty, DOR tax counsel.</li> <li>• DOR's response received December 26, 2003.</li> <li>• Scheduling conference held January 21, 2004.</li> <li>• Set for hearing in Helena October 5-7, 2005.</li> <li>• Telephonic scheduling conference held on September 9, 2005. Parties will stipulate for vacation of October 5 hearing and taxpayer will file a Motion for Summary Judgment. Discovery and depositions will continue through mid-November. Briefs will be due in early 2006.</li> <li>• Motion to Exclude Expert's Pomp denied by order dated February 7, 2006.</li> <li>• Gannett filed a motion for summary judgment and supporting brief on May 12, 2006.</li> <li>• Telephonic scheduling conference held on May 15 at 10:30 a.m.</li> <li>• DOR will file a cross motion for summary judgment and supporting brief on September 1, 2006.</li> <li>• A telephonic scheduling conference was held on September 12, 2006 at 10:30 a.m. A briefing schedule on the appellant's motion for summary judgment was established. Oral argument on the motion is January 24, 2007.</li> </ul>

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
CT-2004-3	Northwest Farm Credit Services, ACA	03-28-06 (hearing on cross motions for summary judgment)	<ul style="list-style-type: none"> <li>• Original complaint received May 5, 2004. James P. Sites, attorney. Brendan Beatty, DOR tax counsel.</li> <li>• DOR's response received June 2, 2004.</li> <li>• Ready to set for hearing or pre-hearing.</li> <li>• Taxpayer filed a Motion for Partial Summary Judgment on August 25, 2005.</li> <li>• DOR moved for an extension of time for filing its response brief to Motion for Partial Summary Judgment to September 23, 2005.</li> <li>• DOR motion for extension of time granted by order dated September 9, 2005.</li> <li>• Counsel for taxpayer requested an extension of time until November 7, 2005 in which to serve its answer/reply brief in support of its motion for partial summary ruling and opposing DOR's cross-motion for partial summary judgment by letter dated October 19, 2005.</li> <li>• Counsel for taxpayer requested an extension of time until November 21, 2005 in which to serve its answer/reply brief in support of its motion for partial summary ruling and opposing DOR's cross-motion for partial summary judgment by letter dated November 4, 2005. Board order granting request for extension issued on November 7, 2005.</li> <li>• Taxpayer's answer/reply brief in support of its motion for partial summary ruling and opposing DOR's cross-motion for partial summary judgment received November 22, 2005.</li> <li>• Hearing on cross motions for summary judgment held on March 28, 2006 at 9:00 a.m.</li> <li>• Cross motions for summary judgment denied.</li> <li>• Telephonic scheduling conference held on May 11, 2006 at 10:30 a.m.</li> <li>• Joint stipulation of facts received on June 30, 2006.</li> <li>• DOR motion for partial summary judgment granted on September 1, 2006. Taxpayer motion for partial summary judgment denied on September 1, 2006. A telephonic scheduling conference to determine a hearing date will be held on November 9, 2006.</li> </ul>

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
CT-2005-3	PacifiCorp	10-30-06 through 11-03-06	<ul style="list-style-type: none"> <li>• Original complaint received September 19, 2005. David Crapo and Dan Whyte, taxpayer attorneys.</li> <li>• Charlena Toro, DOR tax counsel.</li> <li>• DOR answer to complaint received October 11, 2005. Ready to set for hearing or pre-hearing.</li> <li>• Telephonic scheduling conference held on November 28, 2005 at 10:00 a.m.</li> <li>• Hearing date of October 30 through November 3, 2006 was established (in Helena.)</li> </ul>
CT-2006-1	CenturyTel, Inc.	12-12-06 through 12-14-06	<ul style="list-style-type: none"> <li>• Complaint received February 22, 2006. Michael O'Loughlin, taxpayer attorney. Brendan Beatty, DOR tax counsel.</li> <li>• DOR answer received March 31, 2006.</li> <li>• Telephonic scheduling conference held on May 12, 2006 at 10:00 a.m.</li> <li>• A hearing date of December 12-14, 2006 in Helena was established.</li> </ul>
CT-2006-2	Frontier Chevrolet	09-06-06	<ul style="list-style-type: none"> <li>• Complaint received March 7, 2006. Peter T. Stanley, taxpayer attorney. Derek Bell, DOR tax counsel.</li> <li>• DOR answer to complaint received March 17, 2006.</li> <li>• Telephonic scheduling conference held on May 19, 2006 at 10:30 a.m.</li> <li>• Hearing held on September 6 and 7, 2006 in Helena.</li> <li>• All post-hearing submissions due on or before September 20, 2006.</li> </ul>
CT-2006-3	Semitool, Inc.		<ul style="list-style-type: none"> <li>• Complaint received September 25, 2006. Joe Mazurek, taxpayer attorney.</li> </ul>

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
MT-2005-1	Sweet Grass County (in the matter of the allocation and certification of gross proceeds from hard rock mining, Stillwater Mine, Stillwater County		<ul style="list-style-type: none"> <li>• Original complaint received July 21, 2005. Patrick Dringman, Sweet Grass County attorney representing the appellant, Sweet Grass County.</li> <li>• Telephonic conference held on July 28, 2005. The Appellant, Sweet Grass County, through its county attorney, Patrick Dringman will file an initial brief by August 5, 2005 on legal issues concerning this Board's jurisdiction to consider the issues raised in this appeal and whether legal basis exists for issuing a stay of execution of certification as requested by Sweet Grass County. The Respondent, the Stillwater County Attorney, for the purposes of responding to these legal issues, shall file a reply brief on or before August 12, 2005. A temporary stay of proceedings was issued by this Board so that the values of the mineral interests in dispute will not be certified until this Board issues an opinion on its legal jurisdiction.</li> <li>• In its order dated August 16, 2005, this Board declined jurisdiction in the matter due to considerations of judicial economy and the speedy resolution of the legal issues. The Board recommended the parties petition the Hard Rock Mining Impact Board of the Department of Commerce to take jurisdiction.</li> <li>• On August 17, 2005, Sweet Grass County filed a Petition for Judicial Review of this Board's August 16 order with the Clerk of the District Court in Sweet Grass County.</li> <li>• On August 23, 2005, this Board's record of appeal was forwarded to the Clerk of the District Court in Sweet Grass County.</li> <li>• By order dated August 31, 2005, District Judge Randal Spaulding converted the Temporary Restraining Order issued by Hon. William Nels Swandal on August 17, 2005 to a Preliminary Injunction for the pendency of the matter before the District Court in Sweet Grass County.</li> <li>• By order dated January 19, 2006, District Judge Randal Spaulding remanded the matter to this Board, directing it to conduct a contested case hearing. Sweet Grass County's Petition for Declaratory Relief was dismissed without prejudice until Sweet Grass County has exhausted its administrative remedies before this Board. DOR's motion to alter or amend order was denied.</li> <li>• A telephonic scheduling conference was held on February 7, 2006 to determine the scope of the issues to be considered in the hearing on remand from the Sixth Judicial District, Sweet Grass County. DOR answers to complaint due Feb. 17. Conf. on 2/22/06</li> <li>•</li> </ul>

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
			<ul style="list-style-type: none"> <li>• DOR answer to complaint received February 17, 2006.</li> <li>• Hearing date of May 16-18, 2006 in Livingston was established.</li> <li>• Status report conference call held at 10:00 a.m. on March 24, 2006. The parties requested the May hearing date and scheduling order be vacated upon possible resolution.</li> <li>• A telephonic conference call held on April 26, 2006 at 10:00 a.m. Settlement negotiations are underway.</li> <li>• A telephonic status conference to advise of settlement progress was held at 10:00 a.m. on June 29, 2006.</li> <li>• The parties will prepare a stipulated order of dismissal.</li> <li>• A telephonic status conference to advise of settlement progress was held at 10:00 a.m. on July 27, 2006.</li> <li>• A telephonic status conference to advise of settlement progress will be held at 11:00 a.m. on November 9, 2006.</li> </ul>
MT-2005-2	Stillwater County		<ul style="list-style-type: none"> <li>• Joint appeal filed by Stillwater County and the Columbus School District on August 1, 2005 to protect appeal rights in the event the Board determines it does have legal jurisdiction in this matter. Laurence Martin and Patrick Begley, attorneys for the appellants.</li> <li>• The DOR will file its answers to the complaint on or before February 17, 2006.</li> <li>• Another telephonic scheduling conference will be held on February 22, 2006 at 9:30 a.m.</li> <li>• DOR answer to complaint received February 17, 2006.</li> <li>• Hearing date of May 16-18, 2006 in Livingston was established.</li> <li>• Status report conference call held at 10:00 a.m. on March 24, 2006. The parties requested the May hearing date and scheduling order be vacated upon possible resolution.</li> <li>• A telephonic conference call was held on April 26, 2006 at 10:00 a.m. Settlement negotiations are underway.</li> <li>• A telephonic status conference to advise of settlement progress was held at 10:00 a.m. on June 29, 2006.</li> <li>• The parties will prepare a stipulated order of dismissal.</li> <li>• A telephonic status conference to advise of settlement progress was held at 10:00 a.m. on July 27, 2006.</li> <li>• A telephonic status conference to advise of settlement progress will be held at 11:00 a.m. on November 9, 2006.</li> </ul>



DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
MT-2005-3	Centennial Energy Resources, Inc., LLC		<ul style="list-style-type: none"> <li>Complaint received August 22, 2005. Taxpayer attorney: John Alke.</li> <li>DOR answer to the complaint was due September 24, 2005.</li> <li>Taxpayer's attorney filed a letter on November 3, 2005 stating that the DOR's answer to the complaint is long overdue.</li> <li>DOR answer to complaint received November 14, 2005.</li> <li>Case is now in District Court under a Petition for Interlocutory Adjudication.</li> </ul>
MT-2006-1	Eckart Trucking, Inc.		<ul style="list-style-type: none"> <li>Complaint received June 7, 2006.</li> <li>DOR answer to the complaint received July 7, 2006.</li> <li>More definite statement of appeal due September 15, 2006.</li> </ul>
IT-2006-1	Dennis & Linda Menholt		<ul style="list-style-type: none"> <li>Complaint received August 31, 2006.</li> </ul>
SPT-2004-7	Omimex Canada, Ltd. (formerly known as EnCana)		<ul style="list-style-type: none"> <li>Complaint received November 12, 2004. James P. Sites, taxpayer attorney. Charlena Toro, DOR tax counsel.</li> <li>DOR answer received December 14, 2004.</li> <li>Stipulation of Counsel for Stay of Proceedings while action for declaratory judgment is pending in district court received on January 24, 2005.</li> </ul>
SPT-2005-2	PPL Montana, LLC		<ul style="list-style-type: none"> <li>Complaint received August 23, 2005. Taxpayer attorney: Robert L. Sterup. DOR tax counsel: Brendan Beatty. Parties have stipulated that proceedings in this matter shall be held in abeyance pending final disposition of 2001, 2001 and 2002 tax years currently pending in district court in Cascade County.</li> <li>Board order was signed on August 24, 2005 staying proceedings pending district court action.</li> <li>Appeal is now before the Montana Supreme Court awaiting decision.</li> </ul>
SPT-2005-3	Qwest Corporation	02-26-07 through 03-09-07	<ul style="list-style-type: none"> <li>Complaint received October 14, 2005. Taxpayer attorneys: John Alke and Richard Smith.</li> <li>DOR answer to complaint received November 15, 2005.</li> <li>Telephonic scheduling conference held on December 8, 2005.</li> <li>Hearing date of August 7 through August 18, 2006 established in Helena.</li> <li>Hearing date of August 7-18, 2006 vacated at request of parties.</li> <li>Hearing date of October 2 through October 13, 2006 vacated at request of parties.</li> <li>Hearing rescheduled for two weeks beginning February 26, 2007.</li> </ul>

DOCKET #	TAXPAYER	HEARING DATE	STATUS/COMMENTS
SPT-2006-1	North Western Corporation	02-05-07 through 02-09-07	<ul style="list-style-type: none"> <li>• Complaint received March 1, 2006. Taxpayer attorneys: Brand Boyar and Stanley Kaleczyc. DOR tax counsels Michele Crepeau and Keith Jones.</li> <li>• DOR answer received April 3, 2006.</li> <li>• Telephonic scheduling conference held on May 15, 2006 at 10:00 a.m.</li> <li>• Hearing date of February 5 through 9, 2007 established in Helena.</li> </ul>
SPT-2006-3	Qwest Corporation		<ul style="list-style-type: none"> <li>• Complaint received August 31, 2006.</li> </ul>

